ORDINANCE NO. 2006-003

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, EXTENDING THE TIME TO RECEIVE EARLY- PAYMENT DISCOUNTS FOR THE PAYMENT OF PROPERTY TAXES; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR EMERGENCY ENACTMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on December 9, 2005 the Florida Legislature enacted House Bill 15B, 2005 Special Session B, later signed by Governor Bush, which allowed the governing body of any county that has been declared a major disaster area approved for individual assistance by the President of the United States to adopt certain early-payment discounts for the payment of 2005 property taxes by emergency ordinance; and

WHEREAS, Palm Beach County qualifies as a county that has been declared a major disaster area approved for individual assistance by the President of the United States; and

WHEREAS, the Board of County Commissioners (the "Board") intends to enact this Ordinance on an emergency basis, as specifically authorized by House Bill 15B.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. Title:

This Ordinance shall be titled the Extension of Early-Payment Discounts for the Payment of Property Taxes Emergency Ordinance.

Section 2. Extension of Early-Payment Discounts for the Payment of Property Taxes:

Notwithstanding Section 197.162, Florida Statutes, property tax payment for 2005 made by an owner of property in Palm Beach County is eligible for early-payment discounts adopted under this section as follows:

(a) Four percent for a payment made by January 31, 2006.

(b) Three percent for a payment made by February 28, 2006.

(c) Two percent for a payment made by March 31, 2006.

The Palm Beach County Tax Collector shall implement the early-payment discounts adopted in this section. This section does not apply to early-payments made on behalf of property owners by the holder or mortgagee of an unsatisfied mortgage, a lienholder, or a

vendee under a contract for deed. No refunds will be provided by the Palm Beach County Tax Collector for early-payments made prior to the effective date of this Ordinance.

Notice of adoption of the early-payment discounts provision adopted in this section shall be provided in a newspaper of general circulation in Palm Beach County and by posting at all offices of the Palm Beach County Tax Collector.

Section 3. Repeal of Laws in Conflict:

All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 4. Severability:

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

Section 5. Emergency Enactment of Ordinance:

This Ordinance is adopted by the Board as an emergency ordinance pursuant to Section 125.66, Florida Statutes, and the provisions of House Bill 15B, 2005 Special Session B. The Board hereby declares that an emergency exists and that the immediate enactment of this Ordinance is necessary.

Section 6. Effective Date:

This Ordinance shall take effect immediately upon its passage in the manner provided by law.

APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on this the 10th day of January, 2006.

SHARON R. BOCK, CLERK

By: _____
Deputy Clerk

PALM BEACH COUNTY, FLORIDA, BY ITS BOARD OF COUNTY COMMISSIONERS

By: _____
Tony Masilotti, Chairman

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: _____
County Attorney

STATE OF FLORIDA, COUNTY OF PALM BEACH
I, SHARON R. BOCK, Clerk & Comptroller, certify this to be a true and correct copy of the original filed in my office on JAN 10 2006
dated at West Palm Beach, FL on 1-26-2006
By Judith Crosby
Deputy Clerk

EFFECTIVE DATE: Pursuant to Section 125.66, this Emergency Ordinance is deemed filed with the Department of State when a copy is accepted by the postal authorities of the government of the United States for special delivery by certified mail to the Department of State on the 10th day of Janaury, 2006, at 3:58 P.M.